

## Return of Organization Exempt from Income Tax

OMB No. 1545-0047

Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2001 calendar year, or tax year beginning , 2001, and ending , 20

B Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

Please use  
IRS label  
or print  
or type.  
See  
specific  
instructions.WESTERN CENTER FOR JOURNALISM  
P.O. BOX 2450  
FAIR OAKS, CA 95628

D

E

F Accounting method:

☐ Cash ☒ Accrual  
☐ Other (specify) \_\_\_\_\_

Section 501(c)(3) organizations and 4947(a)(1) nonexempt  
charitable trusts must attach a completed Schedule A  
(Form 990 or 990-EZ).

H and I are not applicable to Section 527 organizations.

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If 'yes,' enter number of affiliates: \_\_\_\_\_

H (c) Are all affiliates included? ☐ Yes ☐ No  
(If 'no,' attach a list. See instructions.)H (d) Is this a separate return filed by an  
organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4-digit group GEN. ....

Check ☐ if the organization is not required  
to attach Schedule B (Form 990, 990-EZ, or 990-PF).

G Web site: N/A

J Organization type

(check only one) ☒ 501(c) 3 (insert no.) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than  
\$25,000. The organization need not file a return with the IRS; but if the organization  
received a Form 990 Package in the mail, it should file a return without financial data.  
Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 502,963.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

1 Contributions, gifts, grants, and similar amounts received:				
a Direct public support	1a	501,741.		
b Indirect public support	1b			
c Government contributions (grants)	1c			
d Total (add lines 1a through 1c) (cash \$ 501,741. noncash \$ )	1d	501,741		
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			
3 Membership dues and assessments	3			
4 Interest on savings and temporary cash investments	4	1,222.		
5 Dividends and interest from securities	5			
6a Gross rents	6a			
b Less: rental expenses	6b			
c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7 Other investment income (describe: )	7			
8a Gross amount from sales of assets other than inventory	(A) Securities	8a	(B) Other	
b Less: cost or other basis and sales expenses	8b			
c Gain or (loss) (attach schedule)	8c			
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
9 Special events and activities (attach schedule)				
a Gross revenue (not including \$ of contributions reported on line 1a)	9a			
b Less: direct expenses other than fundraising expenses	9b			
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a Gross sales of inventory, less returns and allowances	10a			
b Less: cost of goods sold	10b			
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11 Other revenue (from Part VII, line 103)	11			
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	502,963.		
13 Program services (from line 44, column (B))	13			
14 Management and general (from line 44, column (C))	14			
15 Fundraising (from line 44, column (D))	15			
16 Payments to affiliates (attach schedule)	16			
17 Total expenses (add lines 16 and 44, column (A))	17	479,303.		
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			
20 Other changes in net assets or fund balances (attach explanation)	20			
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	-25,883.		

**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____)	22			
23	Specific assistance to individuals (att sch)				
24	Benefits paid to or for members (att sch)				
25	Compensation of officers, directors, etc	95,040.	72,000.	23,040.	
26	Other salaries and wages	26	4,146.		
27	Pension plan contributions				
28	Other employee benefits	644.	644.		
29	Payroll taxes	8,307.	8,307.		
30	Professional fundraising fees	7,000.			7,000.
31	Accounting fees	31 16,075.	16,075.		
32	Legal fees	32 9,025.	9,025.		
33	Supplies	33 1,734.	1,734.		
34	Telephone	5,671.	5,671.		
35	Postage and shipping	1,651.	1,251.	400.	
36	Occupancy	36 17,600.	17,600.		
37	Equipment rental and maintenance	37 220.	220.		
38	Printing and publications	38 5,085.	5,085.		
39	Travel	39 103.	103.		
40	Conferences, conventions, and meetings	40 750.	750.		
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42 6,239.		6,239.	
43	Other expenses not covered above (itemize):				
a	SEE STATEMENT 1	43a 300,013.	300,013.		
b		43b			
c		43c			
d		43d			
e		43e			
44	Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 479,303.	442,624.	29,679.	7,000.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to program services \$ \_\_\_\_\_; (iii) the amount allocated to management and general \$ \_\_\_\_\_; and (iv) the amount allocated to fundraising \$ \_\_\_\_\_.

**Part III Statement of Program Service Accomplishments**What is the organization's primary exempt purpose? ☒ EDUCATION -REPORTING

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) &amp; (4) organizations &amp; section 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants &amp; allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)

a	FURTHERANCE OF THE EDUCATION OF INVESTIGATIVE REPORTING TECHNIQUES AND JOURNALISM.				
	(Grants and allocations \$ _____)				442,624.
b					
	(Grants and allocations \$ _____)				
c					
	(Grants and allocations \$ _____)				
d					
	(Grants and allocations \$ _____)				
e	Other program services				
	(Grants and allocations \$ _____)				
f	Total of Program Service Expenses (should equal line 44, column (B), program services)				442,624.

**Part IV Balance Sheets** (See instructions)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>ASSETS</b>	45 Cash — non-interest-bearing .....	36,967.	45	43,814.
	46 Savings and temporary cash investments .....		46	
	47a Accounts receivable .....			
	b Less: allowance for doubtful accounts .....	1,399.	47c	
	48a Pledges receivable .....			
	b Less: allowance for doubtful accounts .....		48c	
	49 Grants receivable .....		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) .....		50	
	51a Other notes & loans receivable (attach sch) .....			
	b Less: allowance for doubtful accounts .....		51c	
	52 Inventories for sale or use .....		52	
	53 Prepaid expenses and deferred charges .....	1,140.	53	
	54 Investments — securities (attach schedule) .....	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55a Investments — land, buildings, & equipment: basis .....			
b Less: accumulated depreciation (attach schedule) .....		55c		
56 Investments — other (attach schedule) .....		56		
57a Land, buildings, and equipment: basis .....	51,151.			
b Less: accumulated depreciation (attach schedule) .....	22,230.	57c	28,921.	
58 Other assets (describe ► <u>SEE STATEMENT 3</u> ) .....	1,815.	58		
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) .....	77,665.	59		
<b>LIABILITIES</b>	60 Accounts payable and accrued expenses .....	17,393.	60	
	61 Grants payable .....		61	
	62 Deferred revenue .....		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) .....		63	
	64a Tax-exempt bond liabilities (attach schedule) .....		64a	
	b Mortgages and other notes payable (attach schedule) .....	85,000.	64b	79,000.
	65 Other liabilities (describe ► <u>SEE STATEMENT 4</u> ) .....	24,815.	65	8,425.
66 <b>Total liabilities</b> (add lines 60 through 65) .....	127,208.	66	100,433.	
<b>NET ASSETS OR FUND BALANCES</b>	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted .....		67	
	68 Temporarily restricted .....		68	
	69 Permanently restricted .....		69	
	Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds .....		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund .....		71	
	72 Retained earnings, endowment, accumulated income, or other funds .....	-49,543.	72	-25,883.
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) .....	-49,543.	73	-25,883.
	74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73) .....	77,665.	74	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements with Expenses per Return</b>
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<b>a</b> Total expenses and losses per audited financial statements..... ▶	<b>a</b> 479,303.
<b>b</b> Amounts included on line <b>a</b> but not on line 17, Form 990:  <b>(1)</b> Donated services and use of facilities ..... \$ _____  <b>(2)</b> Prior year adjustments reported on line 20, Form 990. ... \$ _____  <b>(3)</b> Losses reported on line 20, Form 990. ... \$ _____  <b>(4)</b> Other (specify): _____ \$ _____ Add amounts on lines <b>(1)</b> through <b>(4)</b> ..... ▶	          
<b>c</b> Line <b>a</b> minus line <b>b</b> ..... ▶	<b>b</b> 479,303.
<b>d</b> Amounts included on line 17, Form 990 but not on line <b>a</b> :  <b>(1)</b> Investment expenses not included on line 6b, Form 990. .... \$ _____  <b>(2)</b> Other (specify): _____ \$ _____ Add amounts on lines <b>(1)</b> and <b>(2)</b> ... ▶	          
<b>e</b> Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> ) ..... ▶	<b>c</b> 479,303.

[illegible]☒ No

Form 990 (2001)

**Part VI Other Information** (See specific instructions.)

Yes No

<b>76</b>	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.	76		X
<b>77</b>	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.	77		
<b>78a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
<b>78b</b>	If 'Yes,' has it filed a tax return on Form 990-T for this year?	78b		
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement.	79		X
<b>80a</b>	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X	
<b>80b</b>	If 'Yes,' enter the name of the organization <u>WORLDNETDAILY.COM</u> and check whether it is <input type="checkbox"/> exempt or <input checked="" type="checkbox"/> nonexempt.			
<b>81a</b>	Enter direct or indirect political expenditures. See line 81 instructions.	81a	0.	
<b>81b</b>	Did the organization file Form 1120-POL for this year?	81b		X
<b>82a</b>	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
<b>82b</b>	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A	
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
<b>83b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b		
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
<b>84b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N	
<b>85a</b>	<b>501(c)(4), (5), or (6) organizations.</b> Were substantially all dues nondeductible by members?	85a		
<b>85b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b		
	If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
<b>85c</b>	Dues, assessments, and similar amounts from members.	85c	N/A	
<b>85d</b>	Section 162(e) lobbying and political expenditures.	85d	N/A	
<b>85e</b>	Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices.	85e	N/A	
<b>85f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e).	85f	N/A	
<b>85g</b>	Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?	85g	N/A	
<b>85h</b>	If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
<b>86a</b>	<b>501(c)(7) organizations.</b> Enter: a Initiation fees and capital contributions included on line 12.	86a	N/A	
<b>86b</b>	Gross receipts, included on line 12, for public use of club facilities.	86b		
<b>87a</b>	<b>501(c)(12) organizations.</b> Enter: a Gross income from members or shareholders.	87a		
<b>87b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
<b>88</b>	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX.	88		
<b>89a</b>	<b>501(c)(3) organizations.</b> Enter: Amount of tax imposed on the organization during the year under: Section 4911 <u>0.</u> ; Section 4912 <u>0.</u> ; Section 4955 <u>0.</u>	89a		
<b>89b</b>	<b>501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.	89b		X
<b>89c</b>	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958.		0.	
<b>89d</b>	Enter: Amount of tax on line 89c, above, reimbursed by the organization.		0.	
<b>90a</b>	List the states with which a copy of this return is filed <u>CALIFORNIA</u>	90a		3
<b>90b</b>	Number of employees employed in the pay period that includes March 12, 2001 (see instructions).	90b		3
<b>91</b>	The books are in care of <u>JOHN M. ROUX</u> Telephone number <u>916 972-1008</u> Located at <u>3620 AMERICAN RIVER DRIVE, SUITE 260</u> ZIP + 4 <u>95864</u>			
<b>92</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here. <input type="checkbox"/> N/A and enter the amount of tax-exempt interest received or accrued during the tax year. <u>92</u> N/A			





(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1)  
Nonexempt Charitable Trust Supplementary Information — (See separate instructions.)

**Supplementary Information — (see separate instructions)**

Name of the Organization

Employer Identification Number

68-0260052

WESTERN CENTER FOR JOURNALISM

(See instructions. List each one. If there are none, enter 'None.')

**Total number of other employees paid over \$50,000** .....

(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

Total number of others receiving over \$50,000 for professional services . . .

**Part III** Statements About Activities (See instructions.)

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities . . . . ▶ \$ N/A
- (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI-B and attach a statement giving a detailed description of the lobbying activities.

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)

SEE STATEMENT 6

- a Sale, exchange, or leasing of property? . . . . .

2a X

- b Lending of money or other extension of credit? . . . . .

2b X

- c Furnishing of goods, services, or facilities? . . . . .

2c X

SEE FORM 990, PART V

- d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .

2d X

- e Transfer of any part of its income or assets? . . . . .

2e X

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below.) . . . . .

3 X

- 4 Do you have a section 403(b) annuity plan for your employees? . . . . .

4 X

**Note:** Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments.

**Part IV** Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is (please check only **One** applicable box):

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☒ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) .....	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) .....	455,943.	660,742.	401,119.	368,848.	1,886,652.
<b>16</b> Membership fees received .....					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose .....					
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975 .....	2,153.	448.	361.	235.	3,197.
<b>19</b> Net income from unrelated business activities not included in line 18 .....					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf .....					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge .....					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets .....					
<b>23</b> Total of lines 15 through 22 .....	458,096.	661,190.	401,480.	369,083.	1,889,849.
<b>24</b> Line 23 minus line 17 .....	458,096.	661,190.	401,480.	369,083.	1,889,849.
<b>25</b> Enter 1% of line 23 .....	4,581.	6,612.	4,015.	3,691.	
<b>26</b> Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. .... N/A.					
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts .....					
c Total support for Section 509(a)(1) test: Enter line 24, column (e) .....					
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					
e Public support (line 26c minus line 26d total) .....					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) .....					%
<b>27</b> Organizations described on line 12:					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2000) _____ 0. (1999) _____ 0. (1998) _____ 0. (1997) _____ 0.					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2000) _____ 0. (1999) _____ 0. (1998) _____ 0. (1997) _____ 0.					
c Add: Amounts from column (e) for lines: 15 _____ 1,886,652. 16 _____ 17 _____ 20 _____ 21 _____					
d Add: Line 27a total. .... 0. and line 27b total .....					
e Public support (line 27c total minus line 27d total) .....					
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ....					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) .....					99.83 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) .....					0.17 %
<b>28</b> Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

**Part V Private School Questionnaire** (See instructions.)  
 (To be completed Only by schools that checked the box on line 6 in Part IV)

N/A

Yes No

- 29** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....
- 30** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....
- 31** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....
- If 'Yes,' please describe; if 'No,' please explain. (If you need more space, attach a separate statement.)
- 
- 
- 
- 32** Does the organization maintain the following:
- a** Records indicating the racial composition of the student body, faculty, and administrative staff? .....
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....
- d** Copies of all material used by the organization or on its behalf to solicit contributions? .....
- If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement.)
- 
- 33** Does the organization discriminate by race in any way with respect to:
- a** Students' rights or privileges? .....
- b** Admissions policies? .....
- c** Employment of faculty or administrative staff? .....
- d** Scholarships or other financial assistance? ...
- e** Educational policies? .....
- f** Use of facilities? .....
- g** Athletic programs? .....
- h** Other extracurricular activities? .....
- If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.)
- 
- 
- 34a** Does the organization receive any financial aid or assistance from a governmental agency? .....
- b** Has the organization's right to such aid ever been revoked or suspended? .....
- If you answered 'Yes' to either 34a or b, please explain using an attached statement.
- 35** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation.....

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions.)  
(To be completed **Only** by an eligible organization that filed Form 5768)

N/A

Check ☐ **a** if the organization belongs to an affiliated group. Check ☐ **b** if you checked 'a' and 'limited control' provisions apply.**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred.)

**(a)**  
Affiliated group  
totals**(b)**  
To be completed  
for all electing  
organizations

<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	<b>36</b>		
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....			
<b>38</b>	Total lobbying expenditures (add lines 36 and 37) .....			
<b>39</b>	Other exempt purpose expenditures .....			
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39) .....			
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table —			
	<b>If the amount on line 40 is —</b>			
	<b>The lobbying nontaxable amount is —</b>			
	Not over \$500,000 .....		20% of the amount on line 40 .....	
	Over \$500,000 but not over \$1,000,000 .....		\$100,000 plus 15% of the excess over \$500,000 .....	
	Over \$1,000,000 but not over \$1,500,000 .....	<b>41</b>	\$175,000 plus 10% of the excess over \$1,000,000 .....	
	Over \$1,500,000 but not over \$17,000,000 .....		\$225,000 plus 5% of the excess over \$1,500,000 .....	
	Over \$17,000,000 .....		\$1,000,000 .....	
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41) .....	<b>42</b>		
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	<b>43</b>		
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	<b>44</b>		

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
See the instructions for lines 45 through 50.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	<b>(a)</b> 2001	<b>(b)</b> 2000	<b>(c)</b> 1999	<b>(d)</b> 1998	<b>(e)</b> Total
<b>45</b> Lobbying nontaxable amount .....					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) .....					
<b>47</b> Total lobbying expenditures .....					
<b>48</b> Grassroots non-taxable amount .....					
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) .....					
<b>50</b> Grassroots lobbying expenditures .....					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
(For reporting only by organizations that did not complete Part VI-A) (See instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

Yes No

- a** Volunteers .....
- b** Paid staff or management (include compensation in expenses reported on lines c through h.) .....
- c** Media advertisements .....
- d** Mailings to members, legislators, or the public .....
- e** Publications, or published or broadcast statements .....
- f** Grants to other organizations for lobbying purposes .....
- g** Direct contact with legislators, their staffs, government officials, or a legislative body .....
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....
- i** Total lobbying expenditures (add lines c through h.) .....

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities.



Department of the Treasury  
Internal Revenue ServiceSupplementary information for  
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

Name of Organization

Employer Identification Number

WESTERN CENTER FOR JOURNALISM

68-0260052

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- ☒ 501(c)( 3 ) (enter number) organization  
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation  
☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation  
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation  
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **general rule** or a **special rule**. (Note: Only a Section 501(c)(7), (8), or (10) organization can check box(es) for both the general rule and a special rule — see instructions.)

**General Rule —**

- ☒ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules —**

- ☐ For a Section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- ☐ For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- ☐ For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the general rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ..... ► \$

**Caution:** Organizations that are not covered by the general rule and/or the special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of Organization

Employer Identification Number

WESTERN CENTER FOR JOURNALISM

68-0260052

**Part I Contributors** (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	SIEBENS FOUNDATION 400 THIRD AVENUE CALGARY, ALBERTA CANADA	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution.)
<u>2</u>	PACIFIC SECURITY TRUST P.O. BOX 3170 HONOLULU, HI 94802-3170	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution.)
(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution.)
(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution.)
(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution.)
(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution.)



Employer Identification Number

68-0260052

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	----- ----- ----- -----	\$-----	-----

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of Organization	Employer Identification Number
WESTERN CENTER FOR JOURNALISM	68-0260052

Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year (enter this information once — see instructions)..... > \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

STATEMENT 1  
FORM 990, PART II, LINE 43  
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES	3,740.	3,740.		
CONTRACT LABOR	370.	370.		
DUES AND PUBLICATIONS	1,286.	1,286.		
INSURANCE	2,187.	2,187.		
INVESTIGATIVE REPORTING	284,697.	284,697.		
JANITORIAL	1,150.	1,150.		
LIBRARY	2,385.	2,385.		
LICENSE AND FEES	35.	35.		
MEALS AND ENTERTAINMENT	1,209.	1,209.		
MEDIA SERVICES	1,267.	1,267.		
MISCELLANEOUS	538.	538.		
PERSONAL PROPERTY TAX	234.	234.		
SECURITY	915.	915.		
TOTAL	<u>\$ 300,013.</u>	<u>\$ 300,013.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

STATEMENT 2  
FORM 990, PART IV, LINE 57  
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 43,151.	\$ 21,847.	\$ 21,304.
IMPROVEMENTS	8,000.	383.	7,617.
TOTAL	<u>\$ 51,151.</u>	<u>\$ 22,230.</u>	<u>\$ 28,921.</u>

STATEMENT 3  
FORM 990, PART IV, LINE 58  
OTHER ASSETS

SECURITY DEPOSIT.....	\$ 1,815.
TOTAL	<u>\$ 1,815.</u>

STATEMENT 4  
FORM 990, PART IV, LINE 65  
OTHER LIABILITIES

PAYROLL TAXES PAYABLE.....	\$ 8,425.
TOTAL	<u>\$ 8,425.</u>

CLIENT 5000

WESTERN CENTER FOR JOURNALISM

68-0260052

3/21/02

01:53PM

STATEMENT 5  
FORM 990, PART V  
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JAMES SMITH 5601 ZORAN COURT SACRAMENTO, CA 95841	EXECUTIVE DIREC 50	\$ 72,000.	\$ 0.	\$ 0.
JOHN M. ROUX 3620 AMERICAN RIVER DR., #260 SACRAMENTO, CA 95864	DIRECTOR 15	0.	0.	0.
AUDREY SMITH 5601 ZORAN COURT SACRAMENTO, CA 95841	DIRECTOR 50	23,040.	0.	0.
TOTAL		<u>\$ 95,040.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

STATEMENT 6  
SCHEDULE A, PART III, LINE 2  
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

WAGES FOR SERVICES RENDERED